

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.300 Licensure</b>
--

**TITLE 86: REVENUE**

**PART 500  
Motor Fuel Tax**

**SUBPART C: MOTOR FUEL USE TAX**

**Section 500.300 Licensure**

a) Except as provided in Section 500.320, no motor carrier shall operate commercial motor vehicles, as defined in Section 500.100, in Illinois without first securing a motor fuel use tax license and decals issued by the Department under the IFTA program or by any member jurisdiction.

b) Illinois IFTA credentials may be obtained from the Department by Illinois based carriers who operate one or more commercial motor vehicles in at least one other IFTA-member jurisdiction. Illinois based carriers are those carriers whose operational control and records for their vehicles are maintained or can be made available in Illinois and whose commercial motor vehicles accrue miles in Illinois. Carriers who are based in a non-IFTA state will not be issued IFTA credentials by the Department, unless issuance is granted for fleet consolidation purposes.

An Illinois carrier registered under the IFTA must consolidate all vehicles in its fleet. Fleet consolidation must include commercial motor vehicles based in other IFTA jurisdictions and non-IFTA jurisdictions and may include motor vehicles which travel exclusively intrastate, regardless of jurisdiction.

c) Motor carriers operating commercial motor vehicles that are based in a state that has not joined IFTA, and who wish to operate in Illinois, may apply for an Illinois IFTA license and decals. If such carriers do not wish to obtain these credentials, they must obtain single trip permits before operating in Illinois.

d) Motor vehicles operated by the State of Illinois or the United States government, recreational vehicles and school buses are not required to register as provided in subsection (a). However, if these carriers will travel in other jurisdictions, they may wish to obtain a motor fuel use tax license and decals under the provisions of the International Fuel Tax Agreement. This will allow the carrier, when in an IFTA jurisdiction that does not consider it exempt, to avoid receiving citations or being required to obtain the proper credentials (e.g., single trip permits). If the carrier is travelling in a non-IFTA jurisdiction and is not considered to be exempt from fuel tax reporting requirements, it must purchase single trip permits or otherwise obtain the proper motor fuel use tax credentials required by the laws of that particular jurisdiction.

e) In order to establish and maintain the concept of one license and administrative base jurisdiction for each licensee, the Department shall issue only one license to each person.

**(Source:** Amended at 22 Ill. Reg. 2253, effective January 9, 1998)